

ID: CCA-825105-08

Number: **200848074**

Office:

Release Date: 11/28/2008

UILC: 6331.00-00

From:

Sent: Mon 8/25/2008 10:55 AM

To:

Cc:

Subject: RE: Levy on military personnel on active duty

My reviewer and I have researched your question below. First of all, there is an issue with erving a Form 668-W. The Federal Payment Levy Program (FPLP) is the automated levy program that the IRS has implemented with the Department of Treasury, Financial Management Service. The FPLP was developed as the means to administer IRC 6331(h), continuing levy on certain payments, so no paper levy documents (Form 668-A or Form 668-W) should be served for this type of levy. IRM 5.11.7.2. Additionally, at this time, because the Defense Finance and Accounting Service (DFAS) may not always be able to determine whether a levy is against a Deployed Employee (which would not be acted upon while the military personnel is a deployed employee overseas in support of military operations), there is an agreement in place that all levies served to the DFAS are being held in abeyance until some later date. Therefore, at this time for your case below, a levy could be served under FPLP and it will be held in abeyance until the agreement is lifted and the military personnel are not deployed employees. Please let me know if you have any questions.